

**BEFORE THE
CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS
STATE OF CALIFORNIA**

In the Matter of the Interim Suspension Against:

KEVIN PATRICK SLUGA
12403 Crown Crest Drive
Bakersfield, CA 93311

CPA License No. 24958

Respondent.

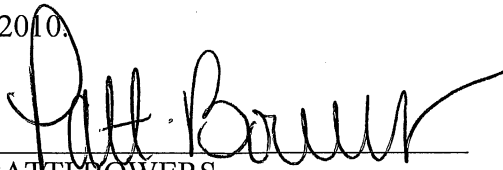
Case No. AC-2010-19

ORDER FOR INTERIM SUSPENSION OF LICENSE

Good cause appearing as set forth in the attached Stipulated Interim Suspension of License in the above entitled matter signed by respondent and accepted by Patti Bowers on March 30, 2010; and taking into consideration that parties have agreed to stipulate that respondent's Certified Public Accountant license No. 24958 is suspended within 48 hours as of the date that the agreement was fully executed; it is hereby ordered that the respondent's Certified Public Account license No. 24958 is suspended as provided in the Stipulated Interim Suspension of License and that respondent shall not engage in any activity requiring an accountancy license until the Board's decision following an administrative hearing becomes final.

This Order shall become effective immediately.

IT IS SO ORDERED this 30th day of March, 2010.


PATTI BOWERS
Executive Officer
California Board of Accountancy
Department of Consumer Affairs

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Attorney General of California
2 MARC D. GREENBAUM
Supervising Deputy Attorney General
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7

8 BEFORE THE
CALIFORNIA BOARD OF ACCOUNTANCY
9 DEPARTMENT OF CONSUMER AFFAIRS
STATE OF CALIFORNIA
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11 In the Matter of the Interim Suspension Order
Against:

Case No. AC -2010-19

O.A.H. No.

12 KEVIN PATRICK SLUGA
13

14 12403 Crown Crest Drive
Bakersfield, CA 93311
Certified Public Accountant License No.
15 CPA 24958

STIPULATED INTERIM
SUSPENSION OF LICENSE

16 Respondent.
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18 IT IS HEREBY STIPULATED AND AGREED by and between the parties in this
19 proceeding that the following matters are true:

20 PARTIES

21 1. Patti Bowers ("Complainant") is the Executive Officer of the California Board of
22 Accountancy, Department of Consumer Affairs ("Board"). She brought this action solely in her
23 official capacity and is represented in this matter by Edmund G. Brown Jr., Attorney General of
24 the State of California, by Shawn P. Cook, Deputy Attorney General.

25 2. Kevin Sluga ("Respondent") is represented in this proceeding by attorney Douglas
26 Delgado, Esq., whose address is 5301 Office Park Drive, Suite 205; Bakersfield, CA 93302-0221

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3. On or about July 29, 1977, the California Board of Accountancy issued Certified Public Accountant License Number CPA 24958 to Kevin Patrick Sluga (Respondent). The Certified Public Accountant License was in full force and effect at all times relevant to the charges brought herein and will expire on March 31, 2011, unless renewed.

JURISDICTION

4. The Petition for Interim Suspension Order against Respondent ("Petition") was filed before the Board, and is currently pending against Respondent.

5. Business and Professions Code Section 5033 states:

"Certified public accountant" means any person who has received from the board a certificate of certified public accountant and who holds a valid permit to practice under the provisions of this chapter."

6. Business and Professions Code Section 5051 states:

"Except as provided in Sections 5052 and 5053, a person shall be deemed to be engaged in the practice of public accountancy within the meaning and intent of this chapter if he or she does any of the following:

(a) Holds himself or herself out to the public in any manner as one skilled in the knowledge, science, and practice of accounting, and as qualified and ready to render professional service therein as a public accountant for compensation.

(b) Maintains an office for the transaction of business as a public accountant.

(c) Offers to prospective clients to perform for compensation, or who does perform on behalf of clients for compensation, professional services that involve or require an audit, examination, verification, investigation, certification, presentation, or review of financial transactions and accounting records.

(d) Prepares or certifies for clients reports on audits or examinations of books or records of account, balance sheets, and other financial, accounting and related schedules, exhibits, statements, or reports that are to be used for publication, for the purpose of obtaining credit, for filing with a court of law or with any governmental agency, or for any other purpose.

1 (e) In general or as an incident to that work, renders professional services to clients for
2 compensation in any or all matters relating to accounting procedure and to the recording,
3 presentation, or certification of financial information or data.

4 (f) Keeps books, makes trial balances, or prepares statements, makes audits, or prepares
5 reports, all as a part of bookkeeping operations for clients.

6 (g) Prepares or signs, as the tax preparer, tax returns for clients.

7 (h) Prepares personal financial or investment plans or provides to clients products or
8 services of others in implementation of personal financial or investment plans.

9 (i) Provides management consulting services to clients.

10 The activities set forth in subdivisions (f) to (i), inclusive, are "public accountancy" only
11 when performed by a certified public accountant or public accountant, as defined in this chapter.

12 A person is not engaged in the practice of public accountancy if the only services he or she
13 engages in are those defined by subdivisions (f) to (i), inclusive, and he or she does not hold
14 himself or herself out, solicit, or advertise for clients using the certified public accountant or
15 public accountant designation. A person is not holding himself or herself out, soliciting, or
16 advertising for clients within the meaning of this section solely by reason of displaying a CPA or
17 PA certificate in his or her office or identifying himself or herself as a CPA or PA on other than
18 signs, advertisements, letterhead, business cards, publications directed to clients or potential
19 clients, or financial or tax documents of a client."

20 ADVISEMENT AND WAIVERS

21 7. Respondent has carefully read, and understands the charges and allegations in the
22 Petition. Respondent has also carefully read, and understands the effects of this Stipulated
23 Interim Suspension of License.

24 8. Respondent is fully aware of his legal rights in this matter, including the right to a
25 hearing on the charges and allegations in the Petition; the right to be represented by counsel at his
26 own expense; the right to present affidavits, documentary evidence and oral argument at the
27 hearing; and all other rights accorded by the California Administrative Procedure Act and other
28 applicable laws.

9. Respondent voluntarily, knowingly, and intelligently waives and gives up each and every right set forth above.

10. Respondent voluntarily, knowingly, and intelligently waives and gives up the right to have an Accusation filed within the time limits set forth in Business and Professions Code section 494.

STIPULATION

IT IS HEREBY STIPULATED that Certified Public Accountant License Number CPA 24958 issued to Kevin Sluga, is temporarily suspended pending resolution of the administrative proceedings.

1. Respondent shall lose all rights and privileges as a certified public accountant in California as of the date of this fully executed Stipulated Interim Suspension of License until the resolution of an Accusation to be filed before the Board against Respondent's license;

2. Respondent shall not practice or attempt to practice any aspect of accountancy in the State of California until the Board's decision following an administrative hearing becomes final;

3. Respondent shall not advertise, by any means, or hold himself out as practicing or available to practice certified public accounting.

4. Respondent shall, within 48 hours of executing this Stipulated Interim Suspension of License, deliver to the Board, or its agent, for safekeeping pending a final administrative order of the Board in this matter, all indicia of his licensure as a certified public accountant, including, but not limited to, his wall certificate and wallet card issued by the Board.

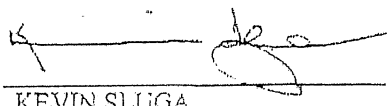
5. The parties understand and agree that facsimile copies of this Stipulated Interim Suspension of License, including facsimile signatures thereto, shall have the same force and effect as the originals.

IT IS SO STIPULATED

I have carefully read the Stipulated Interim Suspension of License. I understand the stipulation and the effect it will have on my Certified Public Accountant License. I enter into this


1 voluntarily, knowingly, and intelligently, and agree to be bound by the conditions in this
2 agreement.

3
4 DATED: 3-30-10


KEVIN SLUGA
Respondent

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7 I have read and fully discussed with Respondent Kevin Sluga the terms and conditions and
8 other matters contained in this Stipulated Interim Suspension of License. I approve its form and
9 content.

10 DATED: 3/30/10

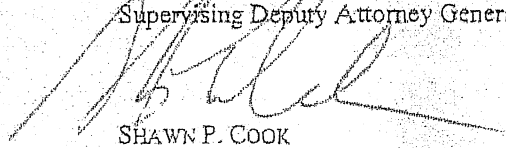

DOUGLAS DELGADO, ESQ.
Attorney for Respondent

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14 IT IS SO STIPULATED

15
16 DATED: 30 March 2010

COPY

17
18 EDMUND G. BROWN JR.
Attorney General of California
19 MARC D. GREENBAUM
Supervising Deputy Attorney General


20 SHAWN P. COOK
21 Deputy Attorney General
22 Attorneys for Complainant

23
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25 DOJ Matter ID: LA2010S00457